CLAIMS

1. A powder for an underlayer of a coating-type double-layer magnetic recording medium, which is a powder composed of acicular or nearly acicular nonmagnetic iron oxide particles, characterized in having:

average major axis length of the particles of 20 - 200 nm, and specific surface area calculated by BET method of 30 - 100 m²/g, and containing:

- 0.1 5 wt% of phosphorus, soluble phosphorus compound being not greater than 100 ppm based on P.
- 2. An underlayer powder according to claim 1, wherein:

 powder pH is less than 8,

 soluble sodium content is not greater than 100 ppm based on Na, and

 soluble sulfate is not greater than 100 ppm based on SO₄.
- 3. An underlayer powder according to claim 1 or 2, containing R (R representing at least one rare earth element including Y) at R/Fe expressed in atomic percent (at.%) of 0.1 10 at%.
- 4. An underlayer powder according to any of claims 1 to 3, containing 0.1 50 wt% of Al.
- 5. An underlayer powder according to any of claims 1 to 4, containing 0.1 50 wt% of Si.

- 6. An underlayer powder according to claim 4 or 5, wherein Al and/or Si are concentrated on the particle surfaces.
- 7. A coating-type magnetic recording medium characterized in that in a coating-type magnetic recording medium of double-layer structure provided between a magnetic recording layer composed of magnetic powder dispersed in resin and a base film with a nonmagnetic layer (underlayer) composed of nonmagnetic powder dispersed in resin, an underlayer powder of one of claims 1 to 6 is used as the nonmagnetic powder.